

RESTRICTED ACCOUNT CODES

"A" BUDGET ACCOUNT CODES TRANSFERS/ DEBT SERVICE/OTHER SOURCES & USES

Account	Pool	Account Code Description & Notes
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"A" BUDGET OPERATING EXPENSES AND CAPITAL OUTLAY

"A" budget account codes are used primarily in Campus 5 and only if the expense is budgeted for and authorized by the district

5150	A	Misc Interest Expense
5210	A	Contracted Instruction <i>(used only for Performing Arts Alliance, Primary Care, Job Corps, JPA/So. Bay Regional or as authorized)</i>
5240	A	Public Auditors Fees
5330	A	Facility Rental-Corp
5608	A	General Utilities
5609	A	Utilities-Other
5610	A	Garbage & Trash
5612	A	Utilities-Electric
5614	A	Utilities-Gas & Fuel Oil
5620	A	Telephone-Monthly charges
5622	A	Sewer
5625	A	Water
5750	A	Professional Development
5777	A	Collection Expense
5906	A	Credit Card Service Fee
6110	A	Improvement Grounds
6120	A	Improvement Buildings
6220	A	Building Improvements
6500	A	Principal Construction Contract <i>(used only by Bond Program accountants)</i>

TRANSFERS/ DEBT SERVICE/OTHER SOURCES & USES

These account codes are to be used only by district accountants

8930	A	Mandatory Transfer In
7400	A	Mandatory Transfer Out
7100	B	Debt Retirement
7110	B	Debt Interest Exp
7120	B	Debt Issuance Exp
7130	B	Debt Maintenance Exp
7320	B	Intrafund Transfers
8945	B	Intrafund Transfer In-Capital
7325	B	Intrafund Transfer Out-Capital
8940	B	Non-Mandatory Transfer In
7410	B	Non-Mandatory Transfer Out
8950	B	Other Financing Sources
7501	B	Other Financing Use
8955	B	Other Financing Sources-Bond Proceeds
7505	B	Other Financing Use-Bond Proceeds
7910	B	Reserve for Contingency